

M-2026-3061024
Date: 5/11/2026

Affidavit

RCVD PUC SEC BUR
MAY 14 2026 AM 10:46

I Steven Glenn am the owner of Advocate Towing and Transport LLC.

I am representing for Advocate Towing and Transport LLC.
PUC # A-8916034 DOT # 2258426 .

We obtained our PUC authority / number in 2012 after obtaining our DOT authority / number.

We had a FMCSA / PUC officer named Ralph Cane come to our facility to inspect our company and vehicle. He gave us the DOT and PUC rules and regulations on how to operate our company and vehicle with our authority in a full right correct manner.

I contacted the PUC in 2013 to get an explanation about this Revenue Assessment Report we received for the first time. It was explained by the PUC representative to claim \$0 on the Revenue Assessment Report due to being exempt under # 8 on the exemption list with how we operate and the way we transport wrecked or disabled motor vehicles from an accident, breakdown, or a place where the vehicle was transported from a accident or breakdown, if it is subsequently transported for repair.

We have been claiming \$0 for the last 12 years without any Tentitive Orders for a reassessment because of claiming \$0 on the Revenue Assessment Report until now!

We transport motor vehicles only for customer's that have broken down from there homes or on the side of roads to a repair facility from a repair facility.

from a repair facility back to the customer's homes.

We do not transport for or inside auctions.

Our revenue is exempt under # 8 on the Exemption Revenue List.

We can prove and provide this information with our filed taxes and payment receipts from the services we provided to our customer's.

How would the PUC like us to prove and provide the information that our operations are exempt by # 8 on the list to prevent our authority and registration cancelation for no reason?

We have been claiming \$0 in the same manner for the last 12 years of operating without this new Tentative Order Reassessment Threat of our authority and registration to be canceled in these hard times going through this energy crisis and artificial intelligence takeover!

2025 Assessment Report-Motor Carrier

1. PA INSTRSTATE OPERATING REVENUE \$23,134.00

EXEMPT # 8 \$23,134.00

2. TOTAL Exempt Revenue \$23,134.00

3. PA NET INTRASTATE OPERATING REVENUE

(Subtract Line 2. from Line 1.) \$0

2024 Assessment Report-Motor Carrier

1. PA INSTRSTATE OPERATING REVENUE \$16,739.00

EXEMPT # 8 \$16,739.00

2. TOTAL Exempt Revenue \$16,739.00

3. PA NET INTRASTATE OPERATING REVENUE

(Subtract Line 2. from Line 1.) \$0

2023 Assessment Report-Motor Carrier

1. PA INSTRSTATE OPERATING REVENUE \$13,571.00

EXEMPT # 8 \$13,571.00

2. TOTAL Exempt Revenue \$13,571.00

3. PA NET INTRASTATE OPERATING REVENUE

(Subtract Line 2. from Line 1.) \$0

2022 Assessment Report-Motor Carrier

1. PA INSTRSTATE OPERATING REVENUE \$20,958.00

EXEMPT # 8 \$20,958.00

2. TOTAL Exempt Revenue \$20,958.00

3. PA INSTRSTATE OPERATING REVENUE

(Subtract Line 2. from Line 1.) \$0

All years of Revenue are exempt by # 8 on the exemption list.

This affidavit is a statement of facts presented to the PUC for this Tentative Order.

These forms were submitted for all years from 2013-2025 with notarizations without Tentative Order Threats issued until now!

Steven Glenn

Advocate Towing and Transport LLC.

Sales@advocatetowing.com

215-987-3687

Supporting Documentation for Exempt Revenue

Please fill out and file this form only if the utility is claiming exempt revenue.

Utility Name: ADVOCATE TOWING & TRANSPORT LLC

Utility Code: 8916034

Exemption Number(s): # 8. TRANSPORTATION OF WRECKED OR DISABLED VEHICLES

Reason for exemption(s): WE DO NOT TRANSPORT WRECKED OR DISABLED VEHICLES FROM AUCTIONS.

In the space below, please explain how the utility complies with the requirements for the exemption number(s) listed above. Include information about the service the utility provides, the material(s) that are transported, the pickup / drop off locations, the type of vehicles used to transport, and the customers serviced. If the utility claims an exemption for #1 - Lease Revenue, please provide a list of the name(s) of the carrier(s) and their Certificate of Public Convenience number(s) to which it leases its equipment, and the amount of revenue received from each carrier.

Valid supporting documentation is required for your exempt revenue to be accepted. If you fail to file supporting documentation, your exemption(s) will not be honored.

If you file your revenue online via the assessment portal (<https://portal.puc.pa.gov/>), you may complete this form to report your exempt revenue. Upload a copy of the completed form, as a pdf file, to attach to your online filing.

WE TRANSPORT MOTOR VEHICLES ONLY FROM CUSTOMER'S THAT HAVE BROKEN DOWN FROM THEIR HOMES OR ON THE SIDE OF ROADS TO A REPAIR FACILITY, FROM A REPAIR FACILITY TO ANOTHER REPAIR FACILITY OR FROM A REPAIR FACILITY BACK TO THE CUSTOMER'S HOMES. SEE ATTACHED TAX DOCUMENTS FOR PROOF OF REVENUE AND AFFIDAVIT STATEMENT FOR THE TENTATIVE ORDER.

YOU RAISED THE INSURANCE REQUIREMENTS CSL TO 750K LAST YEAR WITHOUT ANY NOTIFICATION. WE WILL BE INQUIRING INTO A MC # BECAUSE OF THIS INFLATION AND THREATS

EXEMPT REVENUE

The following is a description of Exempt Revenue you may deduct on Line 2, as provided by 66 Pa.C.S. §102:

1. **LEASE REVENUE** – You may deduct lease revenue. Lease revenue is revenue a certificated carrier (lessor) receives when it leases its equipment to another certificated carrier (lessee). The lessor carrier cannot retain any responsibility for the maintenance, supervision or control of the vehicle. The leasing arrangement must be in compliance with the Commission's leasing regulations, which are found at 52 Pa. Code sections 29.101 (passenger carrier leasing) and 31.32 (property and household carrier leasing). The lessor must include in its assessment report the name(s) of the carrier(s) and the certificate of public convenience number to which it leases its equipment and the amount of revenue received from the carrier. Lessees cannot use rental/lease fees paid to the lessor to offset operating revenue and must report, for assessment purposes, all revenues earned under their certificate of public convenience.
2. **TRANSPORTATION OF K-12 SCHOOL CHILDREN** – You may deduct revenue you received from a kindergarten through 12th grade public, private or parochial school for the transportation of school children for school purposes or school sponsored extra-curricular activities, under a bona fide transportation contract with a public, private, or parochial school.
3. **TRANSPORTATION OF AGRICULTURE PRODUCTS** – Farm owners and operators may deduct revenue from transporting their own agricultural products from, or farm supplies to, their farm. In addition, independent contractors, or cooperative agricultural associations, transporting agricultural products or farm supplies exclusively for one or more farm owner(s) or operator(s), may deduct that revenue.
4. **WASTE, EXCAVATED, AND ROAD CONSTRUCTION MATERIALS** – You may deduct revenue you received from transporting ashes (including anti-skid, flue dust and fly ash), rubbish and waste for disposal. The PUC also allows the exemption/deduction of any revenue you received for transporting excavated materials in dump trucks. The purpose of the excavation is to create a hole or cavity. Removing material of value for use elsewhere is NOT exempt. The PUC also allows the exemption/deduction of any revenue you received for transporting road construction materials if a dump truck is used, and the materials hauled are used solely in a private or public road project including driveways (but NOT parking lots), and the materials are hauled directly to road construction sites or stockpiles. Carriers may NOT claim a revenue exemption for waste, excavated and road construction material when those materials were transported in five-axle tractor-trailers.
5. **TRANSPORTATION OF YOUR OWN PROPERTY**- You may deduct revenue you received from transporting your own property to yourself or to those that buy directly from you.
6. **VOTING MACHINES** – You may deduct revenue you received from transporting voting machines to and from polling places on behalf of any political subdivision of the Commonwealth for use in any primary, general, or special election.
7. **TRANSPORTATION OF WOOD PRODUCTS FROM WOODLOTS**- You may deduct revenue you received from transporting pulpwood, chemical wood, saw logs, wood chips, or veneer logs solely from woodlots. A woodlot is an area devoted to growing forest trees. Any revenue received from transportation performed from sources other than the woodlots is subject to assessment and may not be deducted.
8. **TRANSPORTATION OF WRECKED OR DISABLED VEHICLES** -- You may deduct revenue you received from the transportation of wrecked or disabled motor vehicles from an accident, breakdown, or a place the vehicle was transported after the accident or breakdown, if it is subsequently transported for repair. Revenue from transportation of wrecked or disabled vehicles to or from auctions is NOT exempt.
9. **TRANSPORTATION OF STOLEN OR REPOSSESSED VEHICLES**- You may deduct revenue you received from the transportation of stolen or repossessed vehicles. Revenue from transportation of stolen or repossessed vehicles to or from auctions is NOT exempt.
10. **TRANSPORTATION OF INJURED, ILL OR DECEASED PERSONS** – You may deduct revenue you received from transporting an injured or ill person to a health care facility, when that transportation is performed in an ambulance or a medically equipped vehicle containing portable oxygen. A medical attendant must be in the vehicle in addition to the driver. A health care facility includes a hospital, clinic, dialysis center, nursing care institution, home health agency, infirmary, or behavioral service provider. A doctor's office is NOT a health care facility. In addition, you may deduct revenue you received from transporting deceased persons.
11. **TRANSPORTATION UNDER CONTRACT WITH MUNICIPAL CORPORATIONS**- You may deduct revenue you received from passenger transportation performed under contract with a municipal corporation, provided that: (1) the municipal corporation actively regulates your rates, routes and services; and (2) the transportation is limited to municipal residents. This deduction does not apply to contracts with state agencies.

**PENNSYLVANIA
PUBLIC UTILITY COMMISSION
Harrisburg, PA 17105-3265**

Public Meeting held April 16, 2026

Commissioners Present:

Stephen M. DeFrank, Chairman
Kimberly M. Barrow, Vice Chair
Kathryn L. Zerfuss
John F. Coleman Jr.
Ralph V. Yanora

Cancellation Of Certificates Of Public Convenience
For Common Carriers; Failure To Report Positive
Operating Revenue

Docket No. M-2026-3061024

TENTATIVE ORDER

BY THE COMMISSION:

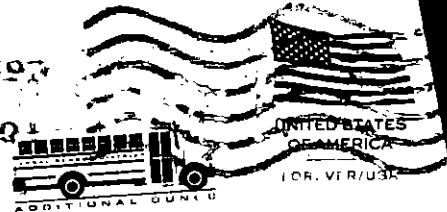
The Public Utility Code requires that by March 31 of each year, every public utility must file a report detailing its gross intrastate operating revenue for the preceding calendar year. 66 Pa.C.S. § 510(b). This report is essential for the Commission to fund its operations and to properly allocate assessment costs among the regulated utility community. *Id.* Additionally, common carriers are required to operate continuously and without unreasonable interruptions of service. 66 Pa.C.S. § 1501; 52 Pa. Code §§ 29.61-62. Commission regulations authorize the cancellation of a common carrier's Certificate of Public Convenience (CPC) for failure to comply with operating and reporting requirements, as well as other provisions of the Public Utility Code. 52 Pa. Code §§ 29.12 (Motor Carriers of Passengers), 31.12 (Motor Carriers of Property).



Steven Glenn
836 Rose Ln.
Hatfield, PA 19440

PHILADELPHIA PA 19107

12 MAY 2026 PM 10:11



MATTHEW L. HOMSHER, SECRETARY
PENNSYLVANIA PUBLIC UTILITY COMMISSION
COMMONWEALTH KEYSTONE BUILDING
400 NORTH STREET
HARRISBURG, PA 17130

17130-

